

#### § 44.204

shipper's export declaration, Commerce Form 7525-V. In the event the copies of the notice of removal are not filed with the shipper's export declaration, when the copies of the notice are filed with the district director of customs they shall show all particulars necessary to enable that officer to associate the notice with the related shipper's export declaration and any other documents filed with his office in connection with the shipment. After the vessel or aircraft on which the shipment has been laden clears or departs from the port of lading the customs authority shall execute the certificate of exportation on both copies of the notice of removal, retain one copy for his records, and deliver or transmit the other copy to the manufacturer or export warehouse proprietor making the shipment for filing with the appropriate TTB officer.

(72 Stat. 1418, as amended; 26 U.S.C. 5704)

[T.D. 6961, 33 FR 9493, June 28, 1968. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-232, 51 FR 28089, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986; T.D. ATF-421, 64 FR 71926, Dec. 22, 1999]

#### § 44.204 To a Federal department or agency.

Where tobacco products, and cigarette papers and tubes are removed from a factory or an export warehouse and are destined for ultimate delivery in a noncontiguous foreign country, Puerto Rico, the Virgin Islands, or a possession of the United States, but the shipment is to be delivered to a Federal department or agency, or to an authorized dispatch agent, transportation officer, or port director of such a department or agency for forwarding on to the place of destination of the shipment, the manufacturer or export warehouse proprietor making the shipment shall furnish a copy of the notice of removal, Form 5200.14, to the Federal department or agency, or an officer thereof at the port, receiving the shipment for ultimate transmittal to the place of destination, in order that such department, agency, or officer can properly execute the certificate of receipt on such notice to evidence receipt of the shipment for transmittal to a place beyond the jurisdiction of the internal revenue laws of the United

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States. After completing such certificate, the Federal department, agency, or officer shall return the copy of the notice of removal, so executed, to the manufacturer or export warehouse proprietor making the shipment for filing with the appropriate TTB officer.

(72 Stat. 1418, as amended; 26 U.S.C. 5704)

[T.D. 6871, 31 FR 53, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-232, 51 FR 28089, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986; T.D. ATF-421, 64 FR 71926, Dec. 22, 1999]

#### § 44.205 To contiguous foreign countries.

(a) Where tobacco products, or cigarette papers or tubes are removed from a factory or an export warehouse for export to a contiguous foreign country, the manufacturer or export warehouse proprietor making the shipment shall—

(1) Furnish to the district director of Customs at the port of exit two copies of the notice of removal, Form 5200.14, together with the related shipper's export declaration, Commerce Form 7525-V (if required); and,

(2) If copies of the notice of removal are not filed with the shippers export declaration, or if a shipment is for the armed forces of the United States in the contiguous foreign country and a shipper's export declaration is not required, show all the information on the notice of removal when it is filed so that the Customs officer is able to associate the notice with the related shipper's export declaration (if any) or other documents filed with Customs for the shipment.

(b) When a shipment has been cleared by Customs from the United States, and when the Customs officer at the port of exit is satisfied that the products have departed from the United States, he shall—

(1) Complete the certificate of exportation on both copies of the notice of removal;

(2) Retain one copy of the notice of removal for his records; and,

(3) Return the other copy to the manufacturer or export warehouse proprietor making the shipment for filing with the appropriate TTB officer.

(c) The Customs officer may, when he considers it necessary to establish that the merchandise was actually exported,

require a landing certificate before he completes the certificate of exportation specified in paragraph (b)(1) of this section. If practical, the Customs officer will give advance notice to the manufacturer or export warehouse proprietor of the type of transactions for which a landing certificate will be required. However, failure to notify the manufacturer or proprietor in advance will not prevent the Customs officer from requiring a landing certificate for specific exportations when he considers it necessary to protect the revenue. In any case, the Customs officer will advise the manufacturer or proprietor before departure of the shipment from the United States as to those exports for which a landing certificate will be required.

(d) The provisions of this section relating to landing certificates also apply when a Form 5200.14 is not required for each transaction (for example: When multiple exportations, individually documented by commercial records, are consolidated on a single Form 5200.14 pursuant to an approved alternate procedure under § 44.72). The provisions apply to each transaction, regardless of the manner in which it is documented, unless specifically provided otherwise in the alternate procedure.

(Sec. 202, Pub. L. 85-859, 72 Stat. 1418; (26 U.S.C. 5704); Sec. 622, Act of June 17, 1930, 49 Stat. 759 (19 U.S.C. 1622))

[T.D. ATF-52, 43 FR 59287, Dec. 19, 1978, as amended by T.D. ATF-232, 51 FR 28089, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986; T.D. ATF-421, 64 FR 71926, Dec. 22, 1999]

**§ 44.206 To Government vessels and aircraft for consumption as supplies.**

Where tobacco products, and cigarette papers and tubes are removed from a factory or an export warehouse for direct delivery to a vessel or aircraft, engaged in an activity for the Government of the United States or a foreign government, for consumption as supplies beyond the jurisdiction of the internal revenue laws of the United States, the manufacturer or export warehouse proprietor making the shipment shall forward a copy of the notice of removal, Form 5200.14, to the officer of the vessel or aircraft authorized to

receive the shipment. Upon execution by the receiving officer of the vessel or aircraft of the certificate of receipt on the copy of the notice of removal, he shall return such copy to the manufacturer or export warehouse proprietor making the shipment for filing with the appropriate TTB officer.

(72 Stat. 1418, as amended; 26 U.S.C. 5704)

[T.D. 6871, 31 FR 54, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-232, 51 FR 28089, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986; T.D. ATF-421, 64 FR 71926, Dec. 22, 1999]

**§ 44.207 To commercial vessels and aircraft for consumption as supplies.**

Where tobacco products, or cigarette papers or tubes are removed from a factory or an export warehouse for delivery to a vessel or aircraft entitled to receive such articles for consumption as supplies beyond the jurisdiction of the internal revenue laws of the United States, the manufacturer or export warehouse proprietor making the shipment shall file two copies of the notice of removal, Form 5200.14, with the district director of customs at the port where the shipment is to be laden in sufficient time to permit delivery of the two copies of the notice of removal to the customs officer who will inspect the shipment and supervise its lading. After inspection and lading of the shipment the customs officer shall note on the copies of the notice of removal any discrepancy between the shipment inspected and laden under his supervision and that described on the notice of removal or any limitation on the quantity to be laden; complete and sign the certificate of inspection and lading; and return both copies of the notice of removal to the district director of customs. The district director of customs shall execute the certificate of clearance on both copies of the notice of removal, retain one copy for his records, and forward the other copy to the manufacturer or export warehouse proprietor making the shipment for filing with the appropriate TTB officer. Where the vessel or aircraft does not clear from the port at which the shipment is laden, the customs officer supervising the lading of the shipment shall require the person on board the vessel or aircraft authorized to receive